

NORTH HERTFORDSHIRE DISTRICT COUNCIL

DECISION SHEET

Meeting of the Finance, Audit and Risk Committee held in the Council Chamber - District Council Offices, Gernon Road, Letchworth, SG6 3JF on Wednesday, 25th March, 2026 at 7.30 pm

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Dominic Griffiths.

Councillor Steven Patmore was absent.

2 MINUTES - 10 FEBRUARY 2026

RESOLVED: That the Minutes of the Meeting of the Committee held on 10 February 2026 be approved as a true record of the proceedings and be signed by the Chair.

3 NOTIFICATION OF OTHER BUSINESS

There was no other business notified.

4 CHAIR'S ANNOUNCEMENTS

- (1) The Chair advised that, in accordance with Council Policy, the meeting would be recorded.
- (2) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.
- (3) The Chair advised that section 4.8.23(a) of the Constitution did not apply to this meeting.
- (4) The Chair announced that the Trainee Committee, Member and Scrutiny Officer was leaving, this would be her last meeting and thanked her for her work.

5 PUBLIC PARTICIPATION

There was no public participation at this meeting.

6 SAFS ANTI-FRAUD PLAN PROGRESS UPDATE 2025/26

RESOLVED: That the Committee noted the progress by officers and the Shared Anti-Fraud Service to deliver the Anti-Fraud Plan for the Council.

REASON FOR DECISION: A final report covering all anti-fraud work in 2025/26 will be provided to this Committee in the summer of 2026.

7 SAFS PROPOSED ANTI-FRAUD PLAN 2026/27

RESOLVED: That the Committee reviewed and approved the Anti-Fraud Plan 2026/27.

REASON FOR DECISION: This report provided members with an introduction to the Councils Anti-Fraud Plan for the next 12 months.

8 SIAS PROGRESS REPORT 2025/26

RESOLVED: That the Committee notes:

- (1) The SIAS Progress Report for the period to 13 March 2026.
- (2) The implementation status of the reported high priority recommendations.
- (3) The plan amendments to the 2025/26 Annual Audit Plan.

REASON FOR DECISION: This report details progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Internal Audit Plan for 2025/26 as of 13 March 2026.

9 SIAS PROPOSED PLAN 2026/27

RESOLVED: That the Committee

- (1) Approved the proposed North Herts Council Internal Audit Plan for 2026/27
- (2) Noted the SIAS Internal Audit Strategy & Service Plan and invited to provide any comments

REASON FOR DECISION: To strengthen the Council's ability to create, protect, and sustain value by providing Members and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

10 LOCAL CODE OF CORPORATE GOVERNANCE 2026

RESOLVED: That the Committee approved the Local Code of Corporate Governance 2026 (Appendix A).

REASON FOR DECISION: It is recommended practice to review the Local Code of Corporate Governance each year to ensure it remains up to date and relevant.

11 THIRD QUARTER REVENUE BUDGET MONITORING 2025/26

RESOLVED: That the Finance, Audit and Risk Committee provided comments and recommend to Cabinet:

- (1) That Cabinet note this report.
- (2) That Cabinet approves the changes to the 2025/26 General Fund budget, as identified in table 3 and paragraph 8.2, a £902k decrease in net expenditure.
- (3) That Cabinet approves the changes to the 2026/27 General Fund budget, as identified in table 3 and paragraph 8.2, a total £201k increase in net expenditure.

REASON FOR DECISION: Members were able to monitor, make adjustments within the overall budgetary framework and request appropriate action of Services who do not meet the budget targets set as part of the Corporate Business Planning process.

12 THIRD QUARTER CAPITAL BUDGET MONITORING REVIEW 2025/26

RESOLVED: That the Finance, Audit and Risk Committee provided comments and recommend to Cabinet:

- (1) That Cabinet notes the forecast expenditure of £23.350M in 2025/26 on the capital programme, paragraph 8.3 refers.
- (2) That Cabinet approves the adjustments to the capital programme for 2026/27, as a result of the revised timetable of schemes detailed in table 2 and 3, increasing the estimated spend by £3.011M.
- (3) That Cabinet approves a change of scope to the Priory Gardens Bandstand project from renovation to rebuild and an increase of the budget in 2026/27 by £0.025M.
- (4) That Cabinet notes the position of the availability of capital resources, as detailed in table 4 paragraph 8.6 and the requirement to keep the capital programme under review for affordability.

REASON FOR DECISION: Cabinet is required to approve adjustments to the capital programme and ensure the capital programme is fully funded.

13 THIRD QUARTER TREASURY MANAGEMENT REVIEW 2025/26

RESOLVED: That the Finance, Audit and Risk Committee provided comments and recommend to Cabinet:

- (1) That Cabinet notes the position of Treasury Management activity as at the end of December 2025.

REASON FOR DECISION: To ensure the Council's continued compliance with CIPFA's code of practice on Treasury Management and the Local Government Act 2003 and that the Council manages its exposure to interest and capital risk.

14 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

The Chair led a discussion regarding possible agenda items for future meetings and no items were suggested. The Chair advised Members to contact him outside of the meeting if there were any suggested topics.